

SPECIAL REVENUE FUNDS

Special Revenue Funds may be used to account for the proceeds of specific revenues that are legally restricted to expenditures for specified purposes. The City maintains eight Special Revenue Funds.

Court Security Fund

In July 1997, City Council adopted a resolution authorizing Municipal Court to collect a \$3 fee from each defendant found guilty of a misdemeanor. Pursuant to Article 102.017 of the Texas Code of Criminal Procedure, revenues generated from this fee must be deposited into a special revenue fund. The money collected may be used only to fund court security and includes such items as metal detectors, surveillance equipment, security personnel, security hardware, security training, or other security measures.

Fiscal Year 2005/06

Revenues for fiscal year 2005/06 are projected to be \$39,752, which includes security fees of \$38,480 based on 12,827 findings of guilty at the \$3 fee, plus \$1,272 in interest income. Fiscal year 2005/06 revenues are higher than budget by 2.8% due to higher than anticipated violations and interest income. Operating expenditures for fiscal year 2005/06 total \$40,514, which represents 70% of the costs for the Court Bailiff salary and benefits. Fund balance at 9/30/06 is estimated to be \$29,735, a drawdown of \$762, and \$4,530 greater than budgeted due to lower than budgeted personnel costs and higher than anticipated revenues.

Fiscal Year 2006/07

Revenues budgeted for fiscal year 2006/07 total \$40,350, which includes security fees of \$38,850 based on 12,950 findings of guilty at the \$3 fee, plus \$1,500 in interest income. Operating expenditures of \$45,614 represent 70% of salary and benefits for the Court Bailiff. Fund balance at 9/30/07 is estimated to be \$24,471, a drawdown of fund balance of \$5,264. If revenues continue at current levels, a portion of the Court Bailiff salary will need to shift back to the General Fund in future years.

Court Technology Fund

In October 1999, City Council adopted a resolution pursuant to Article 102.0172 of the Texas Code of Criminal Procedure authorizing Municipal Court to collect a \$4 fee from each defendant found guilty of a misdemeanor. This fund is similar to the Court Security Fund in that revenues generated from the fee may only be used to fund court technology and includes such items as computer equipment, imaging systems, electronic kiosks, docket management systems, and electronic ticket writers.

Fiscal Year 2005/06

Revenues for fiscal year 2005/06 are projected to be \$56,541, which includes technology fees of \$51,307 based on 12,827 findings of guilty at \$4 per violation, and \$5,234 in interest income. Operating expenditures for fiscal year 2005/06 total \$150,520, and include funds for a new court software system, which went live in January 2006, software maintenance and equipment for telecheck services. Fund balance at 9/30/06 is estimated to be \$19,920, which is \$5,165 higher than budgeted, due to higher than anticipated revenues.

Fiscal Year 2006/07

Revenues budgeted for fiscal year 2006/07 total \$56,300, which includes \$51,800 in technology fees based on 12,950 findings of guilty at \$4 per violation, and \$4,500 in interest income. Operating expenditures for fiscal year 2006/07 total \$23,209, which includes funds for annual maintenance contracts for the court software system. Fund balance at 9/30/07 is estimated to be \$53,011, an increase of \$33,091, over fiscal year 2005/06 ending fund balance.

Community Development Block Grant

The U.S. Department of Housing and Urban Development provides eligible metropolitan cities and urban counties (called "entitlement communities") with annual direct grants that they can use to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, principally to benefit low and moderate income persons. Under the Community Development Block Grant guidelines, up to 15% of the block grant may be spent on services toward targeted groups of individuals that live within the City and up to 20% may be spent on administration.

Fiscal Year 2005/06

Revenues projected for fiscal year 2005/06 total \$445,681, which represents funds to be received from 2004 and 2005 block grants. Operating expenditures total \$445,681, which includes \$81,923 for administrative costs, \$64,211 for public services, \$132,056 for housing repair programs and \$167,491 for replacing asphalt streets with concrete streets in the Mayfield Park subdivision. This street improvement project will be phased over several years, and the City will match CDBG funds spent on capital improvement projects. A \$10,000 transfer to the General Fund reimburses the City for administrative expenses. Fund balance at 9/30/06 is estimated to be zero.

Fiscal Year 2006/07

Revenues budgeted for fiscal year 2006/07 total \$339,686, which represents funds to be received from the 2006 block grant. Operating expenditures budgeted for fiscal year 2006/07 total \$339,686, which includes \$33,000 for administrative costs, \$50,953 for public services, \$77,739 for housing repair programs and \$177,994 for replacing existing asphalt streets with concrete streets in the Mayfield Park subdivision. This street improvement project is phased over several years, contingent upon CDBG funding, and the City will match CDBG funds spent on the street project. Fund balance at 9/30/07 is estimated to be zero.

Fire Station Six

Fire Station Six is staffed with twelve firefighters 24 hours per day, seven days a week. Operations of the station are funded through a mandatory \$9.62 monthly fee for each household in the six MUD's in the station's primary response area. Station Six is located in Greatwood but also serves the River Park and Tara developments, along with calls for service in the county and along US 59. The City also allocates a portion of the fire fees received from Fort Bend County to Station Six based on the percentage of calls responded to in the county from the station. Currently, 52% of county fire fees are allocated to the fund, as Station Six responds to a significant volume of calls outside the City limits.

Fiscal year 2005/06 projected revenues are \$979,338, with \$971,280 for fire protection fees and \$8,058 in interest income. Projected expenditures total \$982,382, which includes \$824,375 in operating expenditures, \$53,512 for lease payments on the fire engine, and \$104,495 in transfers to other funds. The projected fund balance at 9/30/06 is \$186,064, an increase of \$11,857 from the budgeted ending balance, due to higher than anticipated fire protection fees and interest income.

Budgeted revenues for fiscal year 2006/07 are \$981,202, comprised of \$977,306 in fire protection fees and an estimated \$3,896 in interest income. Budgeted operating expenditures are \$1,019,218, which includes \$774,769 for personnel and benefits, and \$86,442 for operations and maintenance of the station. The budget includes \$104,495 in transfers to other funds; \$4,495 contribution to the High Tech Replacement Fund and \$100,000 to the General Fund for overhead and indirect costs. Lease payments on the fire engine are due in October and April and total \$53,512 for the year. Fund balance at 9/30/07 is estimated to be \$148,048, a drawdown of \$38,016. The fund has no minimum fund balance policy.

Tourism

The Tourism Fund accounts for revenues realized from hotel occupancy taxes. By law, cities with populations of less than 125,000 must spend at least 1% of hotel tax receipts on advertising, no more than 15% on art programs and a maximum of 50% on historical preservation. Hotels submit quarterly to the City an occupancy tax based on 7% of total room receipts.

Sugar Land is home to four hotels, Holiday Inn Express, Drury Inn, Hearthside Inn, and Sugar Land Town Square Marriott, with a total of 696 rooms. Hotel taxes from the Marriott are used to pay the debt service on the \$10 million Certificates of Obligation that were issued in 2002 by the City to finance the Sugar Land Conference Center, which is operated by the Marriott.

Fiscal Year 2005/06

Projected revenues for fiscal year 2005/06 total \$1,061,886, with \$1,045,469 in occupancy tax and \$16,417 in interest income. Projected collections of hotel occupancy taxes are \$177,387 more than budgeted. Projected interest income is \$10,767 higher than budget due to rising interest rates. Operating expenditures projected for fiscal year 2005/06 total \$120,530 and include \$10,000 for advertising and promotion, \$10,530 for Shop Sugar Land promotion and restaurant guide, and \$100,000 for the Fort Bend Convention and Visitors Services (FBCVS) contract. The FBCVS contract provides for the promotion of tourism to the City and includes \$25,000 for promotion of the Grand Food and Wine Affair. A transfer of \$731,158 to the Debt Service Fund in support of conference center debt leaves an available fund balance of \$419,000 at 9/30/06, which is \$188,155 more than budgeted due to higher than anticipated hotel tax collections and interest income.

Fiscal Year 2006/07

Budgeted revenues for fiscal year 2006/07 are \$1,080,854, with \$1,055,854 in hotel occupancy tax and \$25,000 in interest income. Hotel occupancy taxes are anticipated to increase \$10,385 over fiscal year 2005/06 projected collections. Budgeted operating expenditures for fiscal year 2006/07 total \$341,750, which includes \$100,000 for the FBCVS annual contract, including the promotion of the Grand Food and Wine Affair, \$9,250 for advertising and promotion, and \$22,500 for the Shop Sugar Land promotion and restaurant guide. A total of \$210,000 will be spent for historic preservation, to include \$60,000 for preservation and documentation of a video of Sugar Land from the 1940s featuring Imperial Sugar. A second historical preservation project provides \$150,000 to be matched by the Imperial Sugar Company for preservation of historical artifacts and documents for ultimate display in a future museum, which will be evaluated through a feasibility study on cultural arts in fiscal year 2006/07. The fiscal year 2006/07 budget includes a \$730,776 transfer to the Debt Service Fund, which is the debt service requirement for the 2002 Certificates of Obligation issued to pay for the Conference Center. Fund balance at 9/30/07 is estimated to be \$427,328, an increase of \$8,328 over beginning balance.

State Seizures Fund

State seizure funds are to be deposited into a special fund and used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties. Seizure funds are acquired through the sale of seized property that was used in commission of a crime. Sugar Land receives a percentage of the sale of property seized by Sugar Land Police or the Fort Bend County Narcotics Task Force.

Fiscal Year 2005/06

Revenue of \$1,764 is projected for fiscal year 2005/06 from interest income. Projected expenditures total \$19,900 for SWAT uniforms and SWAT equipment as requested by the Police Department through the budget process, drawing down seizure funds received in 2004/05. Projected fund balance at 9/30/06 is \$19,852.

Fiscal Year 2006/07

Revenue of \$1,000 is budgeted for fiscal year 2006/07 from interest income. Budgeted expenditures total \$18,744 for a portable incinerator and a portable forensic light source and drying cabinet, as requested by the Police Department, drawing down fund balance. Projected fund balance at 9/30/07 is \$2,108.

Law Enforcement Fund

Chapter 683 of the Texas Transportation Code provides that any vehicle abandoned on public property within the City may be taken into custody and after efforts to contact the owner have failed, may be auctioned. If still unclaimed by the owner of the vehicle, all proceeds from the sale up to \$1,000 must be set aside to cover the costs of dealing with future vehicle abandonment, but proceeds in excess of \$1,000 may be considered general revenues and used to fund department activities. The revenue is this new fund represents such proceeds and may be used to fund Police Department activities.

Fiscal Year 2005/06

Revenue of \$10,226 is projected for fiscal year 2005/06 from the auction of abandoned vehicles. Since monies are budgeted only when funds are actually received, projected expenditures for fiscal year 2005/06 are zero, resulting in a fund balance at 9/30/06 of \$10,226.

Fiscal Year 2006/07

Revenue projected for fiscal year 2006/07 is \$250 from interest income. Projected expenditures for fiscal year 2006/07 total \$7,700 for purchase of geographic profiling software. Projected fund balance at 9/30/07 is \$2,776.

Local Law Enforcement Block Grant

The Local Law Enforcement Block Grant is a program of the Department of Justice in which a local law enforcement agency is given a specified amount of funding to underwrite projects to reduce crime and improve public safety.

Fiscal Year 2005/06

There are no projected revenues for fiscal year 2005/06, as the City did not apply for additional grant funding. Balances remain from prior year block grant funds. Expenditures projected total \$4,886, which includes equipment for the SWAT team such as ladders, ammunition and gear bags. Projected fund balance at 9/30/06 is zero.

Fiscal Year 2006/07

Revenue projected for fiscal year 2006/07 is \$10,805. The department was awarded a \$10,805 Justice Assistant Grant in September 2006. The grant allows local governments to support a broad range of activities to prevent and control crime based on local needs. The grant is for a four year period with no local match required. Budgeted expenditures for fiscal year 2006/07 total \$10,805 to purchase ASP tactical batons for all officers. Projected fund balance at 9/30/07 is zero.

CITY SUGAR LAND
SPECIAL REVENUE FUND - COURT SECURITY FUND
INCOME STATEMENT

	FY 04/05 Actual	FY 05/06 Current Budget	FY 05/06 Projections	FY 06/07 Base Budget	Program Enhance- ments	FY 06/07 Budget
OPERATING REVENUES						
Security Fees	\$ 35,553	\$ 37,800	\$ 38,480	\$ 38,850	\$	\$ 38,850
Interest Income	825	864	1,272	1,500		1,500
TOTAL OPERATING REVENUES	36,378	38,664	39,752	40,350		40,350
OPERATING EXPENDITURES						
Personnel Costs	41,796	43,955	40,514	45,614		45,614
Operations & Maintenance						
Capital						
TOTAL OPERATING EXPENDITURES	41,796	43,955	40,514	45,614		45,614
NET INCOME (LOSS)	(5,419)	(5,291)	(762)	(5,264)		(5,264)
FUND BALANCE - BEGINNING	35,915	30,496	30,496	29,735		29,735
FUND BALANCE - ENDING	\$ 30,496	\$ 25,205	\$ 29,735	\$ 24,471	\$	\$ 24,471

CITY SUGAR LAND
SPECIAL REVENUE FUND - COURT TECHNOLOGY FUND
INCOME STATEMENT

	FY 04/05 Actual	FY 05/06 Current Budget	FY 05/06 Projections	FY 06/07 Base Budget	Program Enhance- ments	FY 06/07 Budget
OPERATING REVENUES						
Technology Fees	\$ 47,414	\$ 50,400	\$ 51,307	\$ 51,800	\$	\$ 51,800
Interest Income	4,433	976	5,234	4,500		4,500
TOTAL OPERATING REVENUES	51,847	51,376	56,541	56,300		56,300
OPERATING EXPENDITURES						
Personnel Costs						
Operations & Maintenance	73,638	76,455	76,455	23,209		23,209
Capital	19,618	74,065	74,065			
TOTAL OPERATING EXPENDITURES	93,256	150,520	150,520	23,209		23,209
NET INCOME (LOSS)	(41,409)	(99,144)	(93,979)	33,091		33,091
FUND BALANCE - BEGINNING	155,308	113,899	113,899	19,920		19,920
FUND BALANCE - ENDING	\$ 113,899	\$ 14,755	\$ 19,920	\$ 53,011	\$	\$ 53,011

CITY SUGAR LAND
SPECIAL REVENUE FUND - COMMUNITY DEVELOPMENT BLOCK GRANT
INCOME STATEMENT

	FY 04/05 Actual	FY 05/06 Current Budget	FY 05/06 Projections	FY 06/07 Base Budget	Program Enhance- ments	FY 06/07 Budget
OPERATING REVENUES						
Community Development Block Grant	\$ 516,683	\$ 445,681	\$ 445,681	\$ 339,686	\$	\$ 339,686
Interest Income						
TOTAL OPERATING REVENUES	516,683	445,681	445,681	339,686		339,686
OPERATING EXPENDITURES						
Operations and Maintenance	180,751	278,190	278,190	161,692		161,692
Capital	325,932	157,491	157,491	177,994		177,994
TOTAL OPERATING EXPENDITURES	506,683	435,681	435,681	339,686		339,686
Transfer to General Fund	10,000	10,000	10,000			
TOTAL EXPENDITURES	516,683	445,681	445,681	339,686		339,686
NET INCOME (LOSS)						
FUND BALANCE - BEGINNING						
FUND BALANCE - ENDING	\$	\$	\$	\$	\$	\$

CITY SUGAR LAND
SPECIAL REVENUE FUND -FIRE STATION SIX
INCOME STATEMENT

	FY 04/05 Actual	FY 05/06 Current Budget	FY 05/06 Projections	FY 06/07 Base Budget	Program Enhance- ments	FY 06/07 Budget
OPERATING REVENUES						
Fire Protection Fees	\$ 957,452	\$ 959,558	\$ 971,280	\$ 977,306	\$	\$ 977,306
Interest Income	3,048	2,000	8,058	3,896		3,896
TOTAL OPERATING REVENUES	960,500	961,558	979,338	981,202		981,202
OPERATING EXPENSES						
Personnel Services	718,809	728,710	737,101	774,769		774,769
Operations & Maintenance	54,366	79,742	73,274	86,442		86,442
Capital	3,925	10,000	14,000			
TOTAL OPERATING EXPENDITURES	777,101	818,452	824,375	861,211		861,211
Lease Payments	53,512	53,512	53,512	53,512		53,512
Operating Transfers Out	39,832	104,495	104,495	104,495		104,495
TOTAL NON-OPERATING EXP	93,344	158,007	158,007	158,007		158,007
NET INCOME (LOSS)	90,055	(14,901)	(3,044)	(38,016)		(38,016)
FUND BALANCE - BEGINNING	99,053	189,108	189,108	186,064		186,064
FUND BALANCE - ENDING	\$ 189,108	\$ 174,207	\$ 186,064	\$ 148,048	\$	\$ 148,048

FIRE STATION NO. SIX

SERVICES PROVIDED

Fire Suppression

Operational readiness to respond and arrive to situations of fire or threat of fire at locations within the City of Sugar Land and surrounding ETJ and coordinate tactical fire suppression activities.

Emergency Medical Services

Provide intermediate emergency medical services to the citizens living, working, or passing through the City of Sugar Land and the surrounding ETJ.

Technical Rescue

Provide technical rescue to the citizens living, working, or passing through the City of Sugar Land and the surrounding ETJ.

Public Education

Support the Public Education program with tours, demonstrations, and public relation activities.

SERVICE LEVEL STANDARDS

- Provide fire suppression 24 hours a day, 365 days a year with one engine staffed with four personnel per shift to contain fire spread to the room of origin on 80% of all structure fires within a targeted response time.
- Respond to situations of injury or illness requiring immediate intervention and provide intermediate level first responder care 24 hours a day, 365 days a year under protocol approved by the Medical Director.
- On scene response within 5 minutes of dispatch with first due unit or within 9 minutes for full first alarm assignment 92% of the time to provide technical rescue from motor vehicle, home, commercial, industrial and other accidents and acts of nature.
- Provide general fire and life safety information to the public by leading discussion on fire prevention methods, demonstrations of fire survival skills, station tours, and demonstrating equipment to help reduce injuries and property damage as a result of fire, accidents, and natural disaster.

CITY OF SUGAR LAND
PUBLIC SAFETY/FIRE
STATION SIX - 191901

	FY 04/05	FY 05/06	FY 05/06	FY 06/07	Program	FY 06/07
	Actual	Current	Projections	Base	Enhance- ments	Budget
		Budget		Budget		
EXPENDITURES						
Personnel Services	\$ 718,809	\$ 728,710	\$ 737,101	\$ 774,769	\$	\$ 774,769
Operations & Maintenance	54,366	79,742	73,274	86,442		86,442
Capital	3,925	10,000	14,000			
TOTAL EXPENDITURES	\$ 777,101	\$ 818,452	\$ 824,375	\$ 861,211	\$	\$ 861,211

	04/05	05/06	06/07
STAFFING - FTE	Budget	Budget	Budget
Lieutenant	3	3	3
Firefighter	9	9	9
Total for Program	12	12	12

KEY PERFORMANCE INDICATORS

	04/05	05/06	05/06	06/07
	Actual	Budget	Projections	Budget
Number of connections:	6,956	7,257	7,076	7,196
Number of:				
Responses	816	975	905	975
Citizen contacts - Public Education Program	1,217	900	1,992	2,000
Cost per:				
Connection*	\$ 111.15	\$ 111.40	\$ 114.52	\$ 119.68
Response*	\$ 947.52	\$ 829.18	\$ 895.44	\$ 883.29
Average response time	5:47	<5 min	6:16	<6 min
Percent of:				
Calls responded to within 5 minutes	49%	55%	44%	46%
Calls responded to within 9 minutes	93%	92%	91%	92%
Fires confined to room of origin	N/A	100%	50%	75%

* Excludes capital and non-recurring expenditures

CITY OF SUGAR LAND
SPECIAL REVENUE FUND - TOURISM
INCOME STATEMENT

	FY 04/05 Actual	FY 05/06 Current Budget	FY 05/06 Projection	FY 06/07 Base Budget	Program Enhance- ments	FY 06/07 Budget
OPERATING REVENUES						
Hotel/Motel Occupancy Tax	\$ 822,540	\$ 868,082	\$ 1,045,469	\$ 1,055,854	\$	\$ 1,055,854
Interest Income	7,550	5,650	16,417	25,000		25,000
TOTAL OPERATING REVENUES	830,090	873,732	1,061,886	1,080,854		1,080,854
OPERATING EXPENDITURES						
Tourism Advertising & Promotion	91,434	120,530	120,530	131,750		131,750
Historical Preservation	1,000			210,000		210,000
TOTAL OPERATING EXPENDITURES	92,434	120,530	120,530	341,750		341,750
Transfer to Debt Service Fund	730,676	731,158	731,158	730,776		730,776
TOTAL EXPENDITURES	823,110	851,688	851,688	1,072,526		1,072,526
NET INCOME (LOSS)	6,980	22,044	210,199	8,328		8,328
FUND BALANCE - BEGINNING	201,821	208,801	208,801	419,000		419,000
FUND BALANCE - ENDING	\$ 208,801	\$ 230,845	\$ 419,000	\$ 427,328	\$	\$ 427,328

SPECIAL REVENUE FUNDS - LAW ENFORCEMENT
INCOME STATEMENT

	FY 04/05 Actual	FY 05/06 Current Budget	FY 05/06 Projections	FY 06/07 Base Budget	Program Enhance- ments	FY 06/07 Budget
OPERATING REVENUES						
Other Income	\$	\$	\$ 10,226	\$	\$	\$
Interest Income				250		250
Transfers In						
TOTAL REVENUES			10,226	250		250
EXPENSES						
Maintenance and Operations				7,700		7,700
Capital						
TOTAL EXPENSES				7,700		7,700
NET INCOME (LOSS)			10,226	(7,450)		(7,450)
FUND BALANCE - BEGINNING				10,226		10,226
FUND BALANCE - ENDING	\$	\$	\$ 10,226	\$ 2,776	\$	\$ 2,776

CITY OF SUGAR LAND
SPECIAL REVENUE FUNDS - STATE SEIZURES
INCOME STATEMENT

	FY 04/05 Actual	FY 05/06 Current Budget	FY 05/06 Projections	FY 06/07 Base Budget	Program Enhance- ments	FY 06/07 Budget
OPERATING REVENUES						
Other Income	\$ 27,705	\$	\$ -	\$	\$	\$
Interest Income	576	540	1,764	1,000		1,000
Transfer from Fed Seizure						
TOTAL REVENUES	28,281	540	1,764	1,000		1,000
EXPENSES						
Maintenance and Operations	1,263	19,900	19,900	1,500		1,500
Capital				17,244		17,244
Transfer to Fed Seizures						
Transfer to LLEBG Grant						
TOTAL EXPENSES	1,263	19,900	19,900	18,744		18,744
NET INCOME (LOSS)	27,018	(19,360)	(18,136)	(17,744)		(17,744)
FUND BALANCE - BEGINNING	10,970	37,988	37,988	19,852		19,852
FUND BALANCE - ENDING	\$ 37,988	\$ 18,628	\$ 19,852	2,108	\$	2,108

CITY OF SUGAR LAND
SPECIAL REVENUE FUNDS - LOCAL LAW ENFORCEMENT BLOCK GRANT
INCOME STATEMENT

	FY 04/05 Actual	FY 05/06 Current Budget	FY 05/06 Projections	FY 06/07 Base Budget	Program Enhance- ments	FY 06/07 Budget
OPERATING REVENUES						
Other Income	\$ -	\$ -	\$ -	\$ 10,805	\$ -	\$ 10,805
Interest Income	117	-	-			
Transfer from General Fund/LETF	-					
TOTAL REVENUES	117	-	-	10,805		10,805
EXPENSES						
Maintenance and Operations	3,566	4,886	4,886	10,805		10,805
Capital						
TOTAL EXPENSES	3,566	4,886	4,886	10,805		10,805
NET INCOME (LOSS)	(3,449)	(4,886)	(4,886)			
FUND BALANCE - BEGINNING	8,335	4,886	4,886	-		-
FUND BALANCE - ENDING	\$ 4,886	\$ -	\$ -	\$ -	\$ -	\$ -

